

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

JEFFERSON-PILOT LIFE INSURANCE
COMPANY,

Plaintiff,

vs.

CHRISTOPHER L. KEARNEY,

Defendant.

Case No. C-1-02-479

(Judge Barrett)

(Magistrate Judge Hogan)

**AFFIDAVIT OF STEPHEN P.
RICE, CPA, MST**

COMMONWEALTH OF MASSACHUSETTS)

) SS:

COUNTY OF HAMDEN)

I, Stephen P. Rice, CPA, MST being first duly cautioned and sworn, state as follows:

1. I make this statement on personal knowledge.
2. I am employed by Disability Management Services, Inc. I am Director of Financial Consulting.
3. I have calculated the overpayments made to Mr. Kearney over the life of his claim. This calculation includes payments made under the Social Security Supplement Benefit, which began in May 1993, and COLA increases which began in May 1994 and continued annually. As of the date of this writing Mr. Kearney's overpaid benefits total \$478,287.49.



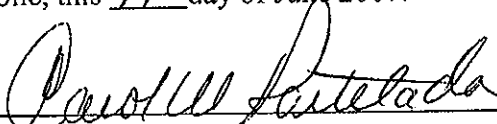
4. If Mr. Kearney's claim continues to be paid erroneously in the future, assuming a life expectancy of age 77 and the assuming that Kearney will not recover from his illness and return to full time work, additional future benefits in the amount of \$2,948,821.70 could be paid.

5. I have reviewed the payments made to Mr. Kearney during DMS's administration of his claim. From January 28, 2000 through May 31, 2007, Mr. Kearney has received full and complete payment of benefits under his Jefferson-Pilot policies which payments include the erroneous Social Security Supplement and COLA benefits. This includes a payment of \$36,387.99 in March 2006. *See*, Attachment 1, 3-24-06 Full Claim Summary Report.

Further Affiant sayeth naught.


Stephen P. Rice, CPA MST

SWORN TO before me, a Notary Public, this 14TH day of June 2007.


Notary Public

272495.1

